



Financial Reporting Requirements

A list of report due dates tailored for a specific NEH grant appears as the last page of the original award document or subsequent extension.

Request for Advance or Reimbursement (SF 270)

Form

Grantees shall use the [Request for Advance or Reimbursement \(Standard Form 270\)](#) to request payment. Instructions for completion are located on page 2 of the form. The [ACH Vendor/Miscellaneous Payment Enrollment Form \(Standard Form 3881\)](#) that contains banking information must be submitted to NEH with the first request for payment (and to request changes to banking information).

Limit on Advance Payment

Grantees are normally authorized to be paid on an advance basis. When this is not the case, the grantee will be informed of the alternate payment basis in the award documents. Requests for advance payment shall be limited to the grantee's immediate cash needs and are not to exceed anticipated expenditures for a thirty (30) day period.

Section 12 may be used to request advance payment as well as reimbursement. A reimbursement should appear as a negative amount on item 12.b. This makes item 12.c. the sum of the advance requested in item 12.a. and the reimbursement stated in item 12.b.

NEH reserves the right to withhold payments if the grantee fails to comply with the program objectives or the terms and conditions of the award, or if the grantee is indebted to the United States government.

Frequency

Grantees may submit payment requests whenever grant funds are needed. Requests for advance payment should be submitted to NEH's Accounting Office no earlier than fifteen days prior to the beginning of the period for which funds are requested. Grantees on the Vendor Express system transmitting payment requests via e-mail or FAX should expect grant funds to be transferred to their banks within ten workdays.

Multiple Grants

Grantees who administer more than one NEH grant may use a single SF 270 to request payment on these grants. The grantee must identify at the bottom of the form or on a separate sheet each grant for which payment is sought and the amount of payment requested for each grant.

How to Submit

Grantees can fill out the [SF 270](#) and the [SF 3881](#) online, print copies for signature by

the authorized certifying official, scan the signed copies and **e-mail them to SF270-paymentrequest@neh.gov** or fax them to the **NEH Accounting Office at (202) 606-8343**. (Note: The submission of the SF 3881 is required only with the first request for payment, and to request changes to banking information.)

Interest

Interest that is earned on advanced payments up to \$250 per year may be retained by the recipient for administrative expenses. Interest earned in excess of \$250 a year on all federal grants to an organization shall be remitted annually to the Department of Health and Human Services (DHHS). If possible, interest should be remitted through an electronic medium such as the FEDWIRE Deposit system. Grantees that do not have this capability should make payment by check and mail it to the DHHS Payment Management System, P.O. Box 6021, Rockville, MD 20852.

Effective immediately, NEH will no longer require the submission of a quarterly SF 272, *Federal Cash Transactions Report*; instead NEH will use the SF 270 to determine whether excessive amounts of federal funds (cash on hand) are being held.

Federal Financial Report (FFR) SF 425

Form and Requirement

The *Federal Financial Report (FFR)*, OMB Standard Form 425 is the form required for submission of the final financial report. The *FFR* is available in a web form on [eGMS](https://securegrants.neh.gov/eGMS/) (<https://securegrants.neh.gov/eGMS/>), NEH's online grant management system. The [SF 425](#) and [instructions for completion](#) are also available on the NEH website.

Frequency and Due Dates

A final *FFR* must be submitted within ninety (90) days after the completion of the grant period.

How to Submit

All *FFRs* must be submitted electronically via [eGMS](#). The *FFR* can either be submitted using the web form found on eGMS, or by uploading the completed *FFR* available on the NEH website. All project directors and institutional grant administrators (IGAs) are assigned eGMS accounts, and their account numbers are shown next to their names (in parentheses) on the *Official Notice of Action* included with their award. When accessing eGMS for the first time, enter the account number provided and click the Reset Password button. An e-mail message will be sent to you with a link to create a new password. A User Guide containing detailed instructions is available at the eGMS site.

Award funds that have been paid to the grantee but are unspent at the end of the award period must be promptly refunded to the NEH.

Program Income Reports

The grant award document will state if a grantee is required to submit program income reports, and the dates by which the reports must be submitted. Information that should be included in the program income report is requested in the program income report web form on eGMS and is also outlined in the award document. All program income reports must be submitted electronically via [eGMS](#).